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From:

Sent: Thursday, July 07, 2011 3:58:31 PM

To:

Cc:

Subject: []

Hi

We just spoke with [REDACTED], and he told us that he reassigned the [REDACTED] case to you. We had been assisting [REDACTED] with this case before his recent move to the Washington field office. We realize that you have probably not had time to review the case, but we wanted to go ahead and send you our thoughts after reviewing the information [REDACTED] gathered in response to our earlier questions. We believe the taxpayer in this case engaged in an abusive trust arrangement, and we should possibly disregard the trust and disallow the deduction of the trustee's personal expenses paid by the trust and the other entities involved in the arrangement. [REDACTED]

[REDACTED] If any specific technical issues arise during your further development of the case, please do not hesitate to contact us.

Thank you,